

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.330 Governmental Bodies as Buyers
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.330 Governmental Bodies as Buyers

- a) The Use Tax does not apply to purchases by governmental bodies. Effective March 17, 1969, purchases by State-chartered banks and by Federal and State savings and loan associations for use are subject to the Use Tax. Effective February 1, 1970, purchases by national banks for use are also subject to Use Tax, provided that such tax does not apply to property which is the subject matter of a written contract of purchase entered into by a national bank prior to September 1, 1969.

- b) On and after July 1, 1987, no governmental bodies who would otherwise be able to make tax-free purchases at retail may make tax-free purchases at retail unless such governmental bodies have an active exemption identification number issued by the Department.

(Source: Amended at 14 Ill. Reg. 6835, effective April 19, 1990)